



STATE OF NEVADA
**DEPARTMENT OF MOTOR VEHICLES
COMPLIANCE ENFORCEMENT DIVISION**

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Clarification of Special Mobile Equipment and Water Trucks

Provisions in NRS 366.203ⁱ allow special mobile equipment to use dyed diesel on the highway provided it is in accordance with NAC 366.0065ⁱⁱ. As clarification, water trucks are not considered special mobile equipment if used on any portion of a Nevada highway per NAC 366.006ⁱⁱⁱ. It is illegal under Nevada Law to operate a water truck using dyed diesel on any publicly maintained highway. If your vehicle is found to be using dyed diesel on Nevada's roadways, the Nevada Highway Patrol will issue a citation.

If you should need further information, please contact the Audit Team in Carson City at (775) 684-4634 or in Las Vegas at (702) 486-8840.

ⁱ **NRS 366.203 Certain exempt special fuel to be dyed; operation or maintenance of vehicle containing dyed special fuel prohibited on highway; exception.**

1. Special fuel, other than compressed natural gas, liquefied petroleum gas or kerosene, which is exempt from the tax pursuant to subsection 3 or 4 of [NRS 366.200](#) must be dyed before it is removed for distribution from a rack. The dye added to the exempt special fuel must be of the color and concentration required by the regulations adopted by the Secretary of the Treasury pursuant to 26 U.S.C. § 4082.

2. Except as otherwise provided in subsections 3 and 4, a person shall not operate or maintain on any highway in this state a motor vehicle which contains in the fuel tank of that vehicle special fuel which has been dyed.

3. A person who, pursuant to subsection 2, 3 or 4 of [NRS 366.200](#) is exempt from the tax imposed by this chapter, may operate or maintain a motor vehicle on a highway in this state which contains in the fuel tank of that vehicle special fuel which has been dyed.

4. A person may operate or maintain on a highway in this state any special mobile equipment or farm equipment that contains in the fuel tank of the special mobile equipment or farm equipment special fuel which has been dyed. As used in this subsection:

(a) "Farm equipment" means any self-propelled machinery or motor vehicle that is designed solely for tilling soil or for cultivating, harvesting or transporting crops or other agricultural products from a field or other area owned or leased by the operator of the farm equipment and in which the crops or agricultural products are grown, to a field, yard, silo, cellar, shed or other facility which is:

- (1) Owned or leased by the operator of the farm equipment; and
- (2) Used to store or process the crops or agricultural products.

The term includes a tractor, baler or swather or any implement used to retrieve hay.

(b) "Highway" does not include a controlled-access highway as defined in [NRS 484.041](#).

5. There is a rebuttable presumption that all special fuel which has not been dyed and which is sold or distributed in this state is for the purpose of propelling a motor vehicle.

ⁱⁱ **NAC 366.0065 Special mobile equipment: "Incidentally operated or moved upon a highway" interpreted. ([NRS 366.110](#))**

1. As used in [NRS 366.085](#), the department will interpret the term "incidentally operated or moved upon a highway" to include any travel by any special mobile equipment on a public highway, other than a controlled-access highway as defined in [NRS 484.041](#), if:

- (a) The transportation of persons or property is not the primary purpose of the travel; and
- (b) The travel:

- (1) Is required to complete a task for which the special mobile equipment is assigned;
- (2) Is limited to a specific project; and
- (3) Except as otherwise provided in subsection 2, does not exceed 10 miles from the point at which the special mobile equipment first entered the public highway.

2. The provisions of subparagraph (3) of paragraph (b) of subsection 1 do not apply to any special mobile equipment that is used:

- (a) To maintain or clean a public highway;
- (b) To remove snow or debris from a public highway; or
- (c) To facilitate the movement of traffic on a public highway.

ⁱⁱⁱ **NAC 366.006 Special mobile equipment: Vehicles not specified in statutory definition. ([NRS 366.110](#))** As used in [NRS 366.085](#), the term "special mobile equipment" does not include:

1. Any truck that:
 - (a) Is used as a water truck on any portion of a public highway, other than a controlled-access highway as defined in [NRS 484.041](#); and
 - (b) Was originally designed and manufactured as a vehicle to carry cargo; or
2. Any vehicle:
 - (a) That is used to sweep any portion of a public highway, other than a controlled-access highway as defined in [NRS 484.041](#);
 - (b) That was originally designed and manufactured to transport persons or property; and
 - (c) To which machinery for sweeping is mounted or attached.